

Town of Big Flats 2006 County & Town Real Property Tax Bill

Tax Payer's Copy

Warrant Date: 12/31/05

Fiscal Period: 01/01/2006 through 12/31/2006

Estimated State Aid: County \$27,442,842

Town \$257,767

Full Market value as of July 1, 2004

Assessed value as of March 1, 2005

Property Information:

TAX MAP: 072400 ###-##-##

ACCOUNT: #####

ROLL SECTION: #

DEPTH: 100.5 FRONT: 150.5

FULL MARKET VALUE: 115,000

ASSESSMENT: 115,000

UNIFORM% 100.00

SCHOOL: Horseheads, Corning, Elmira Heights or Elmira City

Public John Q

Public Jane Q

555 Main St

Big Flats, NY 14814

555 Main St

1 Family Res

Lazy Acres

Lot 77

Exemption	Value	Exemption	Value	Exemption	Value
WAR VET CT	11,000				
DIS VET CT	4,000				

****86% of your County Property Tax levy funds the State Mandated Medicaid Program****

Levy Description	Total Levy	%CHG	Taxable	Tax Rate	Tax Amount
** County of Chemung	3,944,897	-7.2	100,000	7.429831	742.98
Community College	399,321	28.0	100,000	.752083	75.20
Library District	337,122	100.0	100,000	.634938	63.49
Town of Big Flats	1,523,430	1.9	100,000	2.869404	286.94
Fire Dist (1 of 4)	415,670	12.6	115,000	1.236917	142.25
FD241;FD242;FD243;FD244					
County solid waste	181,319	-14.2	115,000	.324261	37.29
Light Dist LD241	8,500	6.2	115,000	.561872	64.62
Sewer Dist	42,889	1.6	115,000	7.624440	876.81
SD241;SD242;SD243;SD244					
Water Dist 2,3 or 4	0	0	1.0	18.209387	18.21
WD242;WD243;WD244;WD245					
Relevy Water					
RW241;RW242;RW243;RW244					
Mowing Charge WC241					
- If applicable					

Base tax amount, xx,xxx.xx is due by **01/31/2006**

If Base tax amount **NOT** paid by 01/31/2006 | pay xx,xxx.xx by **02/28/2006** | OR xx,xxx.xx by **03/31/2006**

Key to the County Town Tax Bill

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On the Taxpayer's copy there are six items:

1. Warrant Date- The date the bill is issued.
2. Fiscal Period- The Fiscal year for which these taxes are collected.
3. Estimated State Aid, County-
4. Estimated State Aid, Town-
5. Full Market Value as of- The Final Assessment Date (July 1 (Tax year – 2), as determined by the Assessor.
6. Assessed value as of- The property's assessed value as of Taxable Status Date. March 1 (Tax year – 1). No exemptions are applied as of yet.

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Property Information items:

1. Tax Map- The parcel ID or Tax Map # of the property.
2. Account- A unique number given to the property.
3. Roll Section- The Tax Roll is divided into 9 sections based on the tax status of the property. For example, Section 1 is for Taxable property. This is the largest section of the Roll. Section 6 is for Utility, such as electric & gas substations. Wholly Exempt (8) is for properties exempt from tax such as municipal parks and churches.
4. Depth & Front- Dimensions of the property. Measured in feet. If >acre then it is measured in acres.
5. Full Market Value- The full market value as of Jan 1 of the tax year as determined by the Assessor.
6. Assessment- Assessed value as of March 1 (Tax year –1). Taxable status date for 2006 Tax is 3/1/2005.
7. Uniform (Percentage of Value)- The percentage of the Full Market Value that is used for the Assessment amount. Also known as the Equalization Rate as calculated by NYS.
8. School- This is the School District that the property is in and for which they pay school taxes. We have four districts within the Town.

Owner Information:

1. **Owners names** – The name(s) as listed on the property per the Real Property Services program (RPS).
2. **Mailing Address**- The owner(s) mailing address as listed on RPS.
3. **Property Address**- The physical location of the property.
4. **Property Class**- The type of property as listed on RPS. For example, 1 Family residence, 2 Family residence, Office building, Gas station or Neighborhood shopping center.
5. **Property Descriptions**- Some properties have descriptions such as Lot numbers, Subdivisions or other descriptions found on RPS. Some properties have no descriptions beyond the property address.

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Exemption Information (if any):

1. War Vet Ct
2. Dis Vet Ct
3. There are many other exemptions than the two listed, for example IDA or County Exempt. Contact the assessor or the RPS website for further information.
4. Value- The amount of the exemption as calculated by the assessor according to NYS Guidelines.

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Levy Description – Taxing Purpose

This section lists all the applicable taxes and levies applied to this property.

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The first four listed items, County of Chemung, Community College, Library District and Town of Big Flats are the only levies affected by the exemptions mentioned above. The Basic Star and Enhanced Star Exemptions are only applicable to school taxes. The Assessment is reduced by the exemption value before the Tax Rates are applied and the Tax Amount is calculated.

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This section is where all the calculations are done.

Total Levy- The amount that the Town is responsible for, according to the budget (Town and/or County), for that particular levy

% CHG- the increase or decrease compared to the previous years levy.

Taxable- The portion of your Assessed Value that is used to calculate the Tax Amounts. Exemption values are deducted from the Assessed value. If there are no exemptions this amount equals the Assessment.

Tax Rate- The levy is divided by the total taxable assessed values (# thousands) affected by this particular levy. The calculated Tax Rate is the rate per 1,000 of Taxable Assessed Value.

Tax Amount- The tax amount is equal to the tax rate times the # thousands of taxable assessed value, rounded to the nearest penny.

$$(\text{Tax Rate}) \times (\text{Taxable Assessed Value} / 1,000) = \text{Tax Amount}$$

Special Districts: These levies are not subject to any exemptions. Special districts are taxing units formed in response to a need for a particular service for the inhabitants of the real property within the district boundaries. Special district taxes are levied on the real property within the district on an ad valorem basis or in proportion to the benefit received by the property (unit charge or a specific value). There are a couple that are assigned a value that is specific to that particular property. For instance a Water Relevy is the unpaid water charges for that property plus fees. Mowing charges are figured on man-hours and/or equipment used.

Fire District: There are four fire districts in the Town – Big Flats FD241, Golden Glow FD242, West Hill FD243 and Town & Country FD244. Each of these Fire Districts have their own Tax Rate, however all of them use the Taxable Assessed Value (without exemptions) to calculate the Tax Amount.

$$(\text{Tax Rate}) \times (\text{Taxable Assessed Value} / 1,000) = \text{Tax Amount}$$

Sewer District: There are also four sewer districts in the Town. These are managed by the Chemung County Sewer District (CCSD). Any questions regarding these charges should be directed to their office at 600 Milton St, Elmira, 607-733-2887.

Water District: There are four water districts in the Town . Three of the districts have Special District Codes. The money collected through these codes is to repay debt service for their respective district. The charge is based on benefit rather than the ad valorem method. The Special Districts are: District 2 – WD242 & WD245, District 3 – WD243, and District 4 – WD244. You may direct any questions to the Water Department, 562-8443, ext 211.

Lighting District: The Town's lighting district is located in the Hamlet. The special district code is LD241. The charge is based on Taxable Assessed Value.

Water Relevy: Unpaid water rents are placed on the roll Nov 1. The amount charged is comprised of the actual past due water rents and fees for placing it on the tax roll. RW241, RW242, RW243 and RW244 are the codes by District.

Mowing Charge: If the Town has to do maintenance on a property the property owner is billed. If that charge goes unpaid it is added to the tax roll. WC241 is the code.

The amount of the tax due is calculated by adding all the Tax Amounts. Due dates are listed. No penalty applies if paid by 1/31. A one percent penalty applies if paid after 1/31 and by 2/28. A two percent penalty plus \$1.00 is applied if paid after 2/28 and by 3/31. March 31 is the last day the tax collector can accept payments. After March 31 payments are taken at the Chemung County Treasurers' office. Call for the amount due as the County also adds penalties for late payments.